PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF:

CARTER MOORE ET AL.

EXAMINER:

TIMOTHY V. ELEY

APPLICATION NO.:

10/796,257

ART UNIT:

3724

FILED:

March 9, 2004

CONF. NO:

2378

For:

MAY 0 2 2006

METHODS AND SYSTEMS FOR PLANARIZING WORKPIECES, E.G., MICROELECTRONIC WORKPIECES

Comments on Statement of Reasons for Allowance

Mail Stop Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In the Notices of Allowability mailed September 2, 2005 and February 2, 2006, the Examiner allowed claims 1-60. Although the applicants' attorney agrees with the Examiner's conclusion that these claims are allowable, the applicants' attorney notes that the claims may be allowable for reasons other than those identified by the Examiner in the September 2, 2006 Notice of Allowability and does not concede that the Examiner's characterizations of the terms of the claims and the prior art are correct.

Respectfully submitted, Perkins Coie LLP

Date:

May 2, 2006

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